IAP20 Rec'd PCT/PTO 05 JUN 2006

DOCKET NO: 288434US26PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

TARO YAMAMOTO, ET AL. : ATTN: APPLICATION DIVISION

SERIAL NO: NEW U.S. PCT APPLICATION

(BASED ON PCT/JP04/18061)

FILED: HEREWITH

FOR: COATER/DEVELOPER AND

COATING/DEVELOPING METHOD

PRELIMINARY AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Prior to a first examination on the merits, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.